



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** CARMICHAEL JEAN LOUISE & BANKER  
WILLIAM PORTER

CARMICHAEL JEAN LOUISE & BANKER WILLIAM PORTER  
29403 NE 85th Circle  
Camas, WA 98607

**ACCOUNT NUMBER:** 137154-000

**PROPERTY LOCATION:** 29403 NE 85th Circle  
Camas, WA 98607

**PETITION:** 102

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 222,733	\$ 222,733
Improvements	\$ 687,960	\$ 687,960
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 910,693</b>	<b>BOE VALUE \$ 910,693</b>

**Date of hearing:** November 2, 2021

**Recording ID#** CARMICHAEL

**Hearing Location:** By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 4,384 square feet, built in 2003 and is of good construction quality located on 5.01 acres.

The appellant submitted three comparable sales [#137284-006 sold for \$885,000 in October 2020; #137148-000 sold for \$830,000 in November 2020; and #170941-000 sold for \$747,000 in May 2021].

The appellant requested a value of \$694,000.

The Assessor submitted three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

Using only those Assessor and appellant comparable sales of comparable size and quality the assessed value is supported.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$910,693 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 17, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** COULTER JOSEPH & ROBINSON BEVERLY

COULTER JOSEPH & ROBINSON BEVERLY  
4609 NE 118th St  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 986033-082

**PROPERTY LOCATION:** 4609 NE 118th St  
Vancouver, WA 98686

**PETITION:** 103

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 148,750	\$	148,750
Improvements	\$ 403,819	\$	403,819
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 552,569</b>	<b>BOE VALUE</b>	<b>\$ 552,569</b>

Date of hearing: November 2, 2021

Recording ID# COULTER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Joseph Coulter

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,084 square feet, built in 2015 and is of good minus construction quality located on 0.14 acres.

The appellant referred to their submitted rebuttal to the Assessor's information. The adjusted comparable sales submitted by the Assessor don't reflect the fair market value of the sales or the assessed values of other properties used. The appellant submitted one comparable sale [#986033-084 sold for \$455,000 in September 2020].

The appellant requested a value of \$500,000 which was updated to \$488,712 in the additional evidence.

The Assessor submitted four sales adjusted for time and a cover letter recommending no change to the assessed value. The appellant did not agree with the appraiser's findings.

The Assessor's comparable sales support the assessed value of \$552,569.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$552,569 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: KUNZ JOHN D & KUNZ MARGARET E TRUSTEES**

KUNZ JOHN D & KUNZ MARGARET E TRUSTEES  
3814 NW 106 St  
Vancouver, WA 98685

**ACCOUNT NUMBER: 188674-000**

**PROPERTY LOCATION:** 3814 NW 106 St  
Vancouver, WA 98685

**PETITION: 104**

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 262,990	\$	262,990
Improvements	\$ 867,653	\$	712,010
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,130,643</b>	<b>BOE VALUE</b>	<b>\$ 975,000</b>

Date of hearing: November 2, 2021

Recording ID# KUNZ

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Maggie Kunz

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 5,169 square feet, built in 2013 and is of very good construction quality located on 1.8 acres. The property includes a detached garage measuring 884 square feet with 416 square feet above.

The appellant referred to their submitted comparables. Comparables #1 and #2 are in the same neighborhood as the subject property. Comparable #2 sold for \$800,000 which was less than it was purchased for in 2013. All of the comparables have one to five more bedrooms than the subject. Only about .42 acres of the subject parcel are usable. The other area is hillside and a ravine that deals with water issues and tree loss. The subject basement is only partially finished, is entirely underground, and does not have heat. The appellant submitted 19 comparable sales. Sales #17 and #18 were especially representative of the subject parcel [#183708-084 sold for \$950,000 in October 2020; and #183708-010 sold for \$942,000 in November 2020].

The appellant requested a value of \$830,538.

The appellant provided numerous comparable sales however, parcels #183708-804 and #183708-010 are the most comparable and support a value of \$975,000 for the subject property.


## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$975,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WILLIAMS-LEYBA JANICE ANN TRUSTEE

WILLIAMS-LEYBA JANICE ANN TRUSTEE  
7121 Topeka Ln  
Vancouver, WA 98664

**ACCOUNT NUMBER:** 37912-069

**PROPERTY LOCATION:** 7121 Topeka Ln  
Vancouver, WA 98664

**PETITION:** 106

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 145,000	\$	145,000
Improvements	\$ 311,665	\$	263,500
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 456,665</b>	<b>BOE VALUE</b>	<b>\$ 408,500</b>

Date of hearing: November 2, 2021

Recording ID# WILLIAMS-LEYBA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Janice Ann Williams-Leyba

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,900 square feet, built in 1960 and is of average construction quality located on 0.25 acres.

The appellant stated that homes similar to theirs are selling for around \$400,000 in the current market. The home seems sound at a glance, but there is a tremendous amount of work needed on it. The previous owners did improvements on their own that are not high quality. The counters are plastic, the floors are stick-on tiles, the fixtures are still original, and the cabinets have been modified with a poor veneer. The exterior needs new paint and will cost \$4,000 even just for the trim to be done. The home has French drains, which have caused water issues in the basement. The basement is not finished and there is exposed ducting and wallboard. There is no master bathroom, and all closets are small 1960s style. The garage doors are original and need to be replaced. The appellant's evidence included an appraisal performed by Jason Alan Moreau of ServiceLink indicating a value of \$377,400 as of March 2020.

The appellant requested a value of \$377,400.

The Assessor submitted four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. Using the fee appraisal of \$377,400 as of March 2020 trended at 11% for nine months supports a value of \$408,500.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$408,500 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 17, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** KUFUS MICHAEL

KUFUS MICHAEL  
PO Box 66022  
Vancouver, WA 98666

**ACCOUNT NUMBER:** 33640-000

**PROPERTY LOCATION:** 2112 E 5th St  
Vancouver, WA 98661

**PETITION:** 107

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 163,000	\$	163,000
Improvements	\$ 464,298	\$	464,298
Personal property			
<b>ASSESSSED VALUE</b>	<b>\$ 627,298</b>	<b>BOE VALUE</b>	<b>\$ 627,298</b>

Date of hearing: November 2, 2021

Recording ID# KUFUS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,304 square feet, built in 2018 and is of good minus construction quality located on 0.11 acres.

The appellant's evidence noted that the home is incomplete and cannot be lived in until more work is completed and occupancy is granted.

The appellant requested a value of \$540,000.

A second 2021 Notice of Value was sent to the appellant in September establishing the value at \$627,298, down from the value of \$743,372 established in the June 2021 Notice of Value.

The evidence provided supports a value of \$627,298.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The certified value of the subject property is sustained at \$627,298 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on November 17, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** JARVIS JO ELLEN & WATSON WILLIAM D

JARVIS JO ELLEN & WATSON WILLIAM D  
38516 SE Nichols Hill Rd  
Washougal, WA 98671

**ACCOUNT NUMBER:** 129651-000

**PROPERTY LOCATION:** 38516 SE Nichols Hill Rd  
Washougal, WA 98671

**PETITION:** 109

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 254,743	\$	254,743
Improvements	\$ 507,371	\$	470,257
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 762,114</b>	<b>BOE VALUE</b>	<b>\$ 725,000</b>

Date of hearing: November 2, 2021

Recording ID# JARVIS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Jo Ellen Jarvis

William Watson (Spectator)

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,783 square feet, built in 1989 and is of average construction quality located on 5.03 acres. The home includes a sunroom measuring 384 square feet.

The appellant referred to their submitted comparables, identifying a range of \$669,000 to \$695,800. The Assessor's estimate of value on the subject property lies outside of the range presented by their comparables. The home has a finished daylight basement, though the materials are not the quality of the upper floor. Assessor comparable #3 has a detached garage and a shop and comparable #4 also has a shop. These features do not appear to have been considered in the calculations. The appellant submitted three comparable sales [#143293-000 sold for \$575,000 in June 2020; #140469-000 sold for \$630,000 in August 2020; and #143266-000 sold for \$725,000 in November 2020].

The appellant requested a value of \$685,000.

The Assessor submitted four sales adjusted for time with a sales map, a 2021 property information card, and a cover letter recommending no change to the assessed value. The appellant did not agree with the appraiser's findings.

The appellant comparable sales indicate a value of \$725,000 and the Assessor's comparable sales do not support the \$762,114 assessed value.


## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$725,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** SUNNYSIDE PROPERTY HOLDINGS LLC

SUNNYSIDE PROPERTY HOLDINGS LLC  
C/O Christina Parks  
501 Umatilla Way  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 37300-240

**PROPERTY LOCATION:** 4106 E 14th St  
Vancouver, WA 98661

**PETITION:** 111

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 197,319	\$	197,319
Improvements	\$ 212,425	\$	192,681
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 409,744</b>	<b>BOE VALUE</b>	<b>\$ 390,000</b>

Date of hearing: November 2, 2021

Recording ID#: SUNNYSIDE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chris Parks

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,216 square feet, built in 1942 and is of fair construction quality located on 0.31 acres. The home includes an additional 288 square feet of unfinished basement space. The property includes a detached garage measuring 432 square feet.

The representative referred to the submitted comparables. The subject has a high assessment, but it brings in the lowest rent. The home was built in 1946 as a two-bed, one-bath home. It is now a three-bed, two-bath home. The basement is only accessible from outside the home and has a low ceiling with a dirt floor. The basement has a water line, which was most likely for a washing machine at one time. The kitchen is so small that the fridge has to sit in front of the only window in the kitchen in order for the cabinets to work. It is a difficult property to rent and is currently used by a nonprofit. The home brings in \$1,450 per month for rent. A newer home owned by the company rents for \$1,700. The home is off of Brandt and 4th Plain, near East 14th, like the comparables. The appellant submitted three comparable sales [#37300-490 sold for \$364,000 in January 2021; #29701-002 sold for \$355,533 in March 2021; and #37300-960 sold for \$275,000 in May 2021].

The appellant requested a value of \$350,000.

The value per square foot based on comparable sales #077300-040 and #02971-002 support a value of \$390,000.

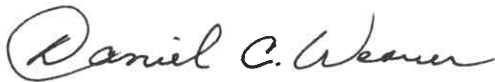
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$390,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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